

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF SLATER, IOWA

DUE: December 1, 2014

16208501200000

City of Slater
PO Box 538
Slater, IA 50244

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	636,871		636,871	622,746
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	636,871		636,871	622,746
Delinquent property taxes	0		0	0
TIF revenues	118,557		118,557	138,000
Other city taxes	173,324	0	173,324	153,856
Licenses and permits	2,155	0	2,155	1,425
Use of money and property	35,968	0	35,968	10,500
Intergovernmental	345,972	0	345,972	245,559
Charges for fees and service	70,909	629,312	700,221	692,542
Special assessments	0	0	0	0
Miscellaneous	30,155	4,345	34,500	18,660
Other financing sources	286,450	0	286,450	338,908
Total revenues and other sources	1,700,361	633,657	2,334,018	2,222,196
Expenditures and Other Financing Uses				
Public safety	132,476	0	132,476	137,618
Public works	144,981	0	144,981	164,875
Health and social services	728	0	728	6,500
Culture and recreation	305,828	0	305,828	388,623
Community and economic development	128,822	0	128,822	196,250
General government	133,635	0	133,635	147,025
Debt service	363,738	0	363,738	380,978
Capital projects	114,787	0	114,787	128,075
Total governmental activities expenditures	1,324,995	0	1,324,995	1,549,944
Business type activities	0	506,695	506,695	605,393
Total ALL expenditures	1,324,995	506,695	1,831,690	2,155,337
Other financing uses, including transfers out	283,000	0	283,000	418,908
Total ALL expenditures/And other financing uses	1,607,995	506,695	2,114,690	2,574,245
Excess revenues and other sources over (Under) Expenditures/And other financing uses	92,366	126,962	219,328	-352,049
Beginning fund balance July 1, 2013	1,323,613	625,057	1,948,670	1,458,483
Ending fund balance June 30, 2014	1,415,979	752,019	2,167,998	1,106,434
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 752,000	Other long-term debt	\$ 0	
Revenue debt	\$ 845,626	Short-term debt	\$ 0	
TIF Revenue debt	\$ 250,333			
		General obligation debt limit	\$ 3,959,032	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Mary Sprouse		515-685-2531		
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	376,564	0		260,307	0	0	636,871			636,871	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	376,564	0		260,307	0	0	636,871		T01	636,871	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	376,564	0		260,307	0	0	636,871			636,871	6
7	TIF revenues			118,557				118,557		T01	118,557	7
8	Other city taxes											
8	Utility tax replacement excise taxes	1,238	0	0	0	0	0	1,238		T15	1,238	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	172,086	0	0	0	0	172,086	0	T09	172,086	14
15	TOTAL OTHER CITY TAXES	1,238	172,086	0	0	0	0	173,324	0		173,324	15
16	Section B - LICENSES AND PERMITS	2,155	0	0	0	0	0	2,155	0	T29	2,155	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,206	0	0	0	0	0	1,206	0	U20	1,206	18
19	Rents and royalties	160	0	0	0	0	0	160	0	U40	160	19
20	Other miscellaneous use of money and property	34,602	0	0	0	0	0	34,602	0	U20	34,602	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	35,968	0	0	0	0	0	35,968	0		35,968	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		148,683					148,683		C46	148,683	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,741	0	0	0	151,538	0	156,279	0	C89	156,279	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	4,741	148,683	0	0	151,538	0	304,962	0		304,962	60
61												61
62	Local grants and reimbursements											62
63	County contributions	6,003	0	0	0	0	0	6,003	0		6,003	63
64	Library service	6,088	0	0	0	0	0	6,088	0	D89	6,088	64
65	Township contributions	22,220	0	0	0	0	0	22,220	0	D89	22,220	65
66	Fire/EMT service	6,699	0	0	0	0	0	6,699	0	D89	6,699	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	41,010	0	0	0	0	0	41,010	0		41,010	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	45,751	148,683	0	0	151,538	0	345,972	0		345,972	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	335,899	A91	335,899	73
74	Sewer	0	0	0	0	0	0	0	232,481	A8Ø	232,481	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	37,772	A81	37,772	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	23,160	A80	23,160	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	10,024	0	0	0	0	0	10,024	0	A50	10,024	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	2,615	0	0	0	0	0	2,615	0	A89	2,615	99
100	Park, recreation, and cultural charges	58,270	0	0	0	0	0	58,270	0	A61	58,270	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	70,909	0	0	0	0	0	70,909	629,312		700,221	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	4,345	U99	4,345	109
110	Sale of property and merchandise	0	0	0	0	0	155	155	0	U11	155	110
111	Fines	0	0	0	0	0	0	0	0	U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Reimbursement	30,000	0	0	0	0	0	30,000	0		30,000	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	30,000	0	0	0	0	155	30,155	4,345		34,500	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	562,585	320,769	118,557	260,307	151,538	155	1,413,911	633,657		2,047,568	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	3,450	0	0	3,450	0	NR	3,450	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	145,000	0		0	0	0	145,000	0		145,000	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	123,000	15,000	0	138,000	0		138,000	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	145,000	0	0	126,450	15,000	0	286,450	0		286,450	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	707,585	320,769	118,557	386,757	166,538	155	1,700,361	633,657		2,334,018	132
133												133
134	Beginning fund balance July 1, 2013	546,971	307,016	137,910	99,788	220,292	11,636	1,323,613	625,057		1,948,670	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,254,556	627,785	256,467	486,545	386,830	11,791	3,023,974	1,258,714		4,282,688	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	77,428	0	0	0	0	0	77,428		E62	77,428	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	466	0	0	0	0	0	466		E89	466	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	39,091	0	0	0	0	0	39,091		E24	39,091	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	4,790	0	0	0	0	0	4,790		E32	4,790	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	10,344	0	0	0	0	0	10,344		E66	10,344	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	357	0	0	0	0	0	357		E32	357	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	132,476	0	0	0	0	0	132,476			132,476	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SLATER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	92,147	0	0	0	0	92,147		E44	92,147	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	8,000	0	0	0	0	8,000		F44	8,000	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	17,560	0	0	0	0	17,560		E44	17,560	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	13,202	0	0	0	0	13,202		E44	13,202	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	14,072	0	0	0	0	0	14,072		E89	14,072	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	14,072	130,909	0	0	0	0	144,981			144,981	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF SLATER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	728	0	0	0	0	0	728		E32	728	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	728	0	0	0	0	0	728			728	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	126,391	0	0	0	0	0	126,391		E52	126,391	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	1,850	0	0	0	0	0	1,850		E61	1,850	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	52,224	0	0	0	0	0	52,224		E61	52,224	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	100,884	0	0	0	19,427	0	120,311		E61	120,311	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	3,285	0	0	0	0	0	3,285		E03	3,285	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,767	0	0	0	0	0	1,767		E61	1,767	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	286,401	0	0	0	19,427	0	305,828			305,828	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	127,476	0	1,346	0	0	0	128,822		E89	128,822	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	127,476	0	1,346	0	0	0	128,822			128,822	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,358	0	0	0	0	0	6,358		E29	6,358	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	74,236	0	0	0	0	0	74,236		E23	74,236	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,417	0	0	0	0	0	1,417		E89	1,417	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	1,422	0	0	0	0	0	1,422		E25	1,422	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	22,702	0	0	0	0	0	22,702		E31	22,702	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	27,500	0	0	0	0	0	27,500		E89	27,500	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	133,635	0	0	0	0	0	133,635			133,635	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178	Principal	0	0	0	332,549	0	0	332,549			332,549	178
179	Interest	0	0	0	30,689	0	0	30,689			30,689	179
180	Fees	0	0	0	500	0	0	500			500	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	363,738	0	0	363,738			363,738	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Well Project	0	0	0	0	24,961	0	24,961			24,961	184
185	Recreation Trail	0	0	0	0	23,704	0	23,704			23,704	185
186	Econ Projects	0	0	0	0	66,122	0	66,122			66,122	186
187	Subtotal Regular Capital Projects	0	0	0	0	114,787	0	114,787			114,787	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	114,787	0	114,787			114,787	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	694,788	130,909	1,346	363,738	134,214	0	1,324,995			1,324,995	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								230,231	E91	230,231	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							207,549	E80		207,549	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							20,248	E81		20,248	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							8,922	E80		8,922	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SLATER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								39,745		39,745	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								506,695		506,695	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	694,788	130,909	1,346	363,738	134,214	0	1,324,995	506,695		1,831,690	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	145,000		0	0	0	145,000	0		145,000	255
256	Internal TIF loans/repayments and transfers out	0	0	138,000	0	0	0	138,000	0		138,000	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	145,000	138,000	0	0	0	283,000	0		283,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	694,788	275,909	139,346	363,738	134,214	0	1,607,995	506,695		2,114,690	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	11,791	11,791			11,791	263
264	Restricted	0	351,876	117,121	122,807	252,616	0	844,420			844,420	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	9,869	0	0	0	0	0	9,869			9,869	266
267	Unassigned	549,899	0	0	0	0	0	549,899			549,899	267
268	Total Governmental	559,768	351,876	117,121	122,807	252,616	11,791	1,415,979			1,415,979	268
269	Proprietary								752,019		752,019	269
270	Total ending fund balance June 30, 2014	559,768	351,876	117,121	122,807	252,616	11,791	1,415,979	752,019		2,167,998	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,254,556	627,785	256,467	486,545	386,830	11,791	3,023,974	1,258,714		4,282,688	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES										CITY OF SLATER					
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.																	
Purpose		Amount paid to other local governments				Purpose		Amount paid to State									
Correction.....		M05 \$ 0				Highways.....		L44 \$ 0									
Health.....		M32 0				All other.....		L89 \$ 0									
Highways.....		M44 0															
Transit subsidies.....		M94 0															
Libraries.....		M52 0															
Police protection.....		M62 77,428															
Sewerage.....		M80 0															
Sanitation.....		M81 13,550															
All other.....		M89 \$ 0															
Part IV		SALARIES AND WAGES															
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																	
												Amount - Omit cents					
Total salaries and wages paid.....												200 \$	335,606				
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED															
A. Long-term debt		Debt outstanding JULY 1, 2013 (a)		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)							
Purpose				Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)			
1. Water utility		19U \$ 145,626		29U \$ 0		39U \$ 35,000		49U \$ 0		49U \$ 0		49U \$ 110,626		49U \$ 0		191 \$ 4,380	
2. Sewer utility		19U 805,000		29U 0		39U 70,000		49U 0		49U 0		49U 735,000		49U 0		189 14,088	
3. Electric utility		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		192 0	
4. Gas utility		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		193 0	
5. Transit-bus		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		194 0	
6. Industrial Revenue		19T 0		24T 0		34T 0		44T 0		44T 0		44T 0		44T 0		189 0	
7. Mortgage revenue		19T 0		24T 0		34T 0		44T 0		44T 0		44T 0		44T 0		189 0	
8. TIF revenue		19U 334,874		29U 0		39U 84,541		49U 0		49U 250,333		49U 0		49U 0		189 0	
9. Other-Specify		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		189 0	
10. Corporate Purpose		19U 450,000		29U 0		39U 450,000		49U 0		49U 0		49U 0		49U 0		189 18,853	
11. GO Refunding		19U 508,000		29U 460,000		39U 216,000		49U 752,000		49U 0		49U 0		49U 0		189 11,836	
12.		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		189 0	
13.		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		189 0	
14.		19U 0		29U 0		39U 0		49U 0		49U 0		49U 0		49U 0		189 0	
Total long-term debt		2,243,500		460,000		855,541		752,000		250,333		845,626		0		49,157	
B. Short-term debt		Amount - Omit cents															
Outstanding as of JULY 1, 2013		61V \$ 0															
Outstanding as of JUNE 30, 2014		64V \$ 0															
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS															
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY		Amount - Omit cents															
Actual valuation -- January 1, 2012		\$ 79,180,646		x .05 = \$ 3,959,032													
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014															
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)							
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01 \$ 247,000		W31 \$ 0		W61 0		1,920,998		2,167,998							
REMARKS		V98															